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U. S. Department of Agriculture

UNITED STATES DEPARTMENT OF AGRICULTURE

FOOD DISTRIBUTION ADMINISTRATION

Washington, D. C.

PROCEDURE FOR HANDLING COLLECTIONS

MADE BY FIELD EMPLOYEES

(INSPECTION AND GRADING SERVICE)

of the

FOOD DISTRIBUTION ADMINISTRATION

(Revision effective February 1, 1944)

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PROCEDURE FOR HANDLING COLLECTIONS MADE BY FIELD EMPLOYEES OF  
THE FOOD DISTRIBUTION ADMINISTRATION

1. General

All collections effected by field employees, except those requiring personal endorsement in Washington, D. C., or those collections authorized in writing to be handled otherwise, will be deposited into Federal Reserve Banks or branches, or other authorized Government depositories, within the time limits prescribed in Regulation 3175 of the Regulations of the Department of Agriculture instead of being forwarded to Washington, D. C., for deposit. The immediate deposit of collections by field employees will provide better protection to the Government, and will, at the same time, permit speedier clearance of checks, money orders, drafts, etc., thereby preventing loss to the Government through failure to obtain collection of such items.

(The term "all collections" includes collections of the following:

(1) Fees for inspection, certification, grading, classification, verification and investigation services, licenses issued or to be issued, determination of seed dockage, etc.

(except fees collected under the Meat Inspection Act).

(2) Sums arising from sales of Grain samples, copies of certificates, transcripts of testimony of hearings, etc.)

Collections will be deposited by field employees in the nearest authorized Government depository. In the event that deposits can not be made locally because of the non-existence of an authorized Government depository, depositors will purchase Postal Money Orders in the full amounts of the

daily cash collections made. These Postal Money Orders will be made payable to the Treasurer, United States, and will be forwarded by registered mail to the Branch office in Washington for deposit, unless authorized in writing otherwise, along with other remittances in the form of checks, money orders, drafts, etc. (The cost to employees of obtaining such Postal Money Orders should be claimed in reimbursement accounts.)

In connection with the receipt, custody, and deposit of collections, attention is directed to the requirements of Regulations 3142 and 3173 of the Regulations of the Department of Agriculture.

Regulation 3142 provides that every employee whose official duties necessitate the acceptance or custody of funds and remittances in any form in a total sum in excess of \$200 during a year, other than remittances drawn payable to the Treasurer, United States, shall be required to furnish an approved corporate surety bond in an amount determined to be sufficient to protect the United States against loss, but in no case for less than \$1000.

Regulation 3173 prohibits employees from converting funds of the United States to their own use, lending them with or without interest, depositing them in personal accounts, using them for the purpose of cashing checks of any kind, whether public or private, or using them for carrying on any trade or business, not specifically authorized by law.

## II. Examination of Remittances as to Negotiability.

All checks, money orders, drafts, etc., received by field employees will be examined for negotiability in the following manner:

- (1) Remittances will be examined to determine whether they are properly dated. If currently dated or undated, they will be accepted, if otherwise negotiable, but if post-dated they will not be accepted.



(2) Remittances will be examined to determine to whose order they are drawn.

If drawn to the order of the Treasurer, United States, or (contrary to instructions) to the order of the Food Distribution Administration, the Department of Agriculture, or in a similar impersonal manner, they will be accepted, if otherwise negotiable.

In the event they are drawn to the order of Departmental employees, they will be accepted, if otherwise negotiable.

If they are drawn to the order of persons other than Departmental employees or the Treasurer, United States, or to the order of firms, corporations, partnerships, etc., they will be accepted if properly endorsed and otherwise negotiable. If such documents are not properly endorsed, however, they will not be accepted.

(3) The amounts on remittances expressed in writing and in figures will be examined for agreement. If these amounts do not agree, the check will be returned for correction.

(4) Remittances will be examined to determine whether they are properly signed and countersigned, where required. Checks, money orders, drafts, etc., which are unsigned or improperly signed will not be accepted.

Remittances which are found to be unacceptable will be returned to the remitters for replacement.

### III. Endorsement of Acceptable Checks, Money Orders, Drafts, etc.

(1) Remittances which have been found to be negotiable, but which require endorsement in Washington, D. C., will be transmitted

to the Chief, Finance and Accounts Division, Food Distribution Administration, Washington 25, D. C., for endorsement and deposit.

(2) Remittances which have been found to be negotiable, and which do not require endorsement in Washington, D. C., will be endorsed and otherwise prepared for immediate deposit in authorized Government depositories in the following manner:

(a) Such remittances drawn to the order of field employees will first be endorsed "Pay to the order of the Treasurer, United States" over the signatures and titles of the persons to whose order they are drawn. Thereafter, they, together with those checks, money orders, drafts, etc., drawn otherwise (including those drawn to the order of the Treasurer, United States) will be endorsed, by means of rubber stamp, in one of the following ways:

(1) If they are to be deposited through Federal Reserve Banks or branches, which will be the procedure if the depositors are located in cities in which there are such depositories, they will be endorsed as follows:

"Pay to the order of the Federal Reserve Bank  
of \_\_\_\_\_  
(Insert city and State in which Federal  
Reserve Bank, not branch, is located.)

for credit to the Treasurer, United States.

(Account of G. F. Allen, Chief Disbursing  
Officer, Symbol 891-804)

Food Distribution Administration, Department

of Agriculture, \_\_\_\_\_."  
Street address, city and State.

(2) If they are to be deposited through authorized Government depositaries other than Federal Reserve Banks or branches, which will be the procedure if the depositaries are not located in cities in which there are Federal Reserve Banks or branches, they will be endorsed as follows:

"Pay to the order of the \_\_\_\_\_  
(Bank)  
for credit to the Treasurer, United States  
(Account of G. F. Allen, Chief Disbursing Officer,  
Symbol 891-804).  
Food Distribution Administration, Department of  
Agriculture \_\_\_\_\_."  
Street address, city and State.

(b) The following words will be stamped on the face of all such remittances:

"This document is in payment of an obligation to  
the United States and must be paid at par. N. P.  
Transit No. \_\_\_\_\_."

(The transit number to be inserted will be that assigned to the Federal Reserve Bank or branch, or other authorized Government depositary, in which the checks, money orders, drafts, etc., are to be deposited. See Section XV)

#### IV. Segregation of Acceptable Collections for Scheduling.

In order to facilitate the preparation of Schedules of Collections, cash collections and acceptable checks, money orders, drafts, etc., will be separated as follows:

(1) Collections will first be divided into the following two



main groups:

(a) Checks, money orders, drafts, etc., requiring personal endorsement in Washington, D. C.

(b) Cash collections, and checks, money orders, drafts, etc., which will be deposited by field employees into authorized Government depositories.

(2) Each of the groups segregated in accordance with the instructions contained in (1) will be further broken down into the following classes:

(a) Collections to be credited to the Trust Fund under cooperative agreement (See Exhibit A).

(b) Collections to be credited to an Appropriation (See Exhibit B).

(c) Collections to be credited to Miscellaneous Receipts (See Exhibit C).

(d) Collections to be credited to Special Deposits (See Exhibit D).

In the event one check covers expenses to be credited to an appropriation and fees to be deposited in Miscellaneous Receipts, two schedules are prepared with cross reference (see Sch. No. \_\_\_\_\_). Under the name of remitter, address, bank, etc., the total amount of check is shown: only the amount applicable to the fund to be credited is entered in the amount column. (Exhibits B and C). Whenever the depositor is unable to determine definitely the amount to be applied to Miscellaneous Receipts, the entire collection will be deposited in the Special

Deposit Account of the applicable Branch (See Exhibits D and F)  
(All deposits into a Special Deposit Account must be supported  
by "Certificate of Deposit for Checking Account" Form 6599  
(Revised). Certificate of Deposit Form 1 (Revised) cannot be  
used for this deposit.)

V. Preparation of Schedule of Collections.

Prior to forwarding remittances for deposit in authorized Government depositaries or to the Chief, Finance and Accounts Division, they will be listed on Schedules of Collections, Standard Form 1044 (Revised).

Separate schedules will be prepared in the original and eight copies for each group or class of collections previously segregated as outlined in IV.

Each schedule must be completely executed to provide full responses under the several columnar headings in accordance with the following detailed instructions.

(1) In the upper right hand corner in the space provided for "Schedule No." will be entered the Field Office schedule number preceded by the first two letters of the city where the deposit is made after which is to be indicated the code letter identifying the branch. (See Exhibit E).

(Example SL-A-1 for the Fruit and Vegetable Office at St. Louis, BO-C-1 for Livestock, Meats and Wool Office at Boston, etc.,).

Each office in the various cities where deposits are made will have its own series of numbers. It is imperative that the schedule number be indicated on the Schedule of Collections be-



fore release by the Field Office inasmuch as it is the only means of identification by the General Accounting Office.

(2) In the space provided for "Sheet No." will be entered the number of the sheets comprising a complete schedule. If more than one sheet is required they should be numbered consecutively 1, 2, 3, (etc.). If only one sheet is required for the listing of the collections, the number to be inserted in this space will always be "1".

(3) In the space provided for "Department or Establishment" will be inserted "Agriculture."

(4) In the space provided for "Bureau or Office" will be inserted "Food Distribution Administration" followed by the location of the field office.

(5) In the space provided for "Received by (Name and Title)" will be inserted "G. F. Allen, Chief Disbursing Officer."

(6) In the space provided for "Station" will be inserted "Washington, D. C."

(7) The space provided for "Period" will be left blank.

(8) In the space provided for the "D. O. Symbol No." will be entered 891-804.

(9) In the "Date Received" column will be inserted the actual dates the listed collections were received.

(10) In the "Receipt Number" column will be entered the bill number or other identifying number or symbol.

(11) In the "Name of Remitter" column will be entered the names of the persons, firms, corporations, partnerships, etc., submitting

the collections and descriptions of the types of collections, such as cash, checks, money orders, drafts, etc. When the remittances are checks, money orders, drafts, etc., there will also be entered the numbers and dates thereof, and names and locations of the banks, trust companies, etc., on which drawn.

(12) In the "Detail Description of Purpose for Which Collections Were Received" column will be entered adequate but concise information as to the reasons or purposes for which collections were received.

(13) In the "Amount" column will be entered the total amount of the check or the amount applicable to the fund indicated on the schedule.

(14) In the "Fund To Be Credited" column will be entered in full the symbol and title of the appropriation, receipt or special deposit account to which the collections are to be credited or deposited. See attached List of Symbols and Titles for Miscellaneous Receipts and Special Deposit Accounts. (See Exhibit F)

(15) In the space provided for "Total" will be entered the amount of the complete schedule. If schedule consists of more than one sheet the total should appear on the last sheet only.

(16) In the space provided for "Forwarded" will be entered the date on which the schedules were transmitted to the Chief, Finance and Accounts Division, Washington, D. C.

(17) In the spaces provided for "By (Name)" and "Title" will be entered the name and title of the employee forwarding the schedules

to the Chief, Finance and Accounts Division. The original should be autographically signed.

(18) In the spaces provided for "Certificate of Deposit No." and "Dated" will be entered the number and date credited of the Certificate of Deposit - Form 1 (Revised) or Certificate of Deposit for Checking Account - Form 6599 (Revised) on which the listed collections have been deposited by field employees.

Where the collections listed on schedules are not deposited by field employees, these spaces will be left blank. (Checks to be sent to Washington for endorsement.)

VI. Preparation of "Certificate of Deposit - Form 1 (Revised)".

In order to deposit cash collections and acceptable checks, money orders, drafts, etc. in authorized Government depositories, it is necessary that they be accompanied by Certificate of Deposit Form 1 (Revised). This form will be prepared in accordance with the following detailed instructions:

(1) Separate certificates (Form 1 - Revised) will be prepared for deposits on account of:

- |                            |             |
|----------------------------|-------------|
| (a) Trust Funds            | (Exhibit G) |
| (b) Appropriation          | (Exhibit H) |
| (c) Miscellaneous Receipts | (Exhibit I) |

In no case should more than one of these classes be included in the same certificate.

(2) The certificate will be prepared in sextuplicate. (Form 1 - Revised is comprised of the original and three copies. Therefore it will be necessary that two additional copies be added to



furnish the necessary copies. Blank forms specifically identified have been supplied for this purpose.)

(3) On the line provided for "Address of depositor and date sent" will be entered the city and state in which the depositor is located and the date on which the collections are submitted to the depository for deposit.

(4) In the space provided for "Deposit No." will be entered the serial number assigned to the Form 1 (Revised). This number will be prefixed by the letter denoting the applicable branch of the Food Distribution Administration. Each preparing office will number its certificates from a series beginning with "1" each fiscal year.

(5) On the line provided for "Name of depositor" and "Title" will be entered "G. F. Allen, Chief Disbursing Officer."

(6) In the space provided for "Schedule No." will be entered the Field Office or Location schedule number preceded by the first two letters of the city where the deposit is made followed by the letter identifying the branch. (See Exhibit E) (Example: SL-A-1 would be schedule number 1 of the Fruit and Vegetable Branch at St. Louis.) Each office in the various cities where deposits are made will have its own series of numbers. If more than one schedule (of same class of funds) is to be covered by the certificate the schedule numbers should be listed on the reverse side of the certificate. In the case of Trust Funds the schedule numbers should be listed with appropriate reference to the limitation account to which each schedule number is applicable.

(7) On the lines provided for "Name of depository" and "Place" will be entered the Federal Reserve Bank or branch or other authorized Government depository in which collections are to be deposited and the city and state in which such depository is located.

(8) The total amount of collections covered by the Form 1 (Revised) will be written on the line provided therefor and inserted in figures in the space provided therefor.

(9) In the space provided for "On account of" will be entered "Symbol 891-804" and the appropriation or fund symbol and title. (If the deposit is to the Trust Fund it will be necessary to indicate each limitation and amount.) (See Exhibit G)

(10) A complete set of the Form 1 (Revised) with the exception of the sixth copy (blank) to be retained by the depositor, will be submitted with the pertinent collections to the depository. The depository will dispose of the various copies of the Form 1 (Revised) as indicated thereon.

VII. Preparation of "Certificate of Deposit for Checking Account"  
Form 6599 (Revised). (For Special Deposits only)

In order to deposit cash collections and acceptable checks, money orders, drafts, etc., in authorized Government depositories to a Special Deposit Account, it is necessary that they be accompanied by covering Certificates of Deposit for Checking Account Form 6599 (Revised).

Separate certificates will be prepared in sextuplicate in all cases. Certificates will be prepared to cover the collections in accordance with the following detailed instructions:

(1) On the line provided for "Address of depositor and date



sent" will be entered the city and State in which the depositor is located, and the date on which the collections are submitted to the depository for deposit.

(2) In the space provided for "Deposit No." will be entered the serial number assigned to the Certificate of Deposit for Checking Account Form 6599 (Revised). This number will be prefixed by the letters denoting the applicable branch of the Food Distribution Administration. Each preparing office or location will number its certificates from a series beginning with "1" each fiscal year.

(3) On the lines provided for "Name of depositor" and "Title including name of Department or Agency" will be entered "G. F. Allen, Chief Disbursing Officer" followed by the letters "USDA (FDA)." (See Exhibit J)

(4) On the lines provided for "Name of depository bank, or U. S. Treasurer's office" and "Place" will be entered the full name of the Federal Reserve Bank or branch or other authorized Government depository in which collections are to be deposited and the city and State in which such depository is located.

(5) The total amount of collections covered by the Certificate of Deposit for Checking Account Form 6599 (Revised) will be written on the line provided therefor, and inserted in figures in the space provided therefor.. (See Exhibit J)

(6) On the blank line preceding the words "disbursing account or" will be entered: "Collection". (See Exhibit J)

(7) On the line for "Name of officer to be credited" will be entered "G. F. Allen, Chief Disbursing Officer."

(8) In the space provided for "Symbol No." will be inserted: "891-804."

(9) On the line provided for "Address" will be inserted "Treasury Department, Washington, D. C."

(10) A complete set of the Certificate of Deposit for Checking Account Form 6599 (Revised) with the exception of the sextuplicate copy to be retained by the depositor, will be submitted with the pertinent collections to the depositary. The depositary will dispose of the various copies of the Certificate of Deposit as indicated thereon.

VIII. Cross Reference of Schedule of Collections, Certificate of Deposit Form 1 (Revised) and Certificate of Deposit for Checking Account, Form 6599 (Revised).

After all copies of the Certificate of Deposit for Checking Account Form 6599 (Revised) and/or Certificate of Deposit Form 1 (Revised) have been completely prepared, the number assigned to it will be inserted on all copies of the Schedule of Collections on which are listed the collections covered by the applicable form. This number will be inserted on the Schedule of Collections in the space provided therefor. Thereafter, all copies of the Schedule of Collections will be filed pending return of the pertinent copies of the forms from the depositary.

IX. Disposition of Copies of Certificate of Deposit Form 1 (Revised) Certificate of Deposit for Checking Account Form 6599 (Revised) and Schedule of Collections by Field Employees.

(1) Schedules of Collections listing remittances requiring

endorsement in Washington, D. C., will be distributed as follows:

(a) The original and 7 copies of such Schedules of Collections with any supporting documents such as copies of bills, certificates, etc., will be forwarded to the Chief, Finance and Accounts Division, Washington 25, D. C.

(b) One copy of each such Schedule will be retained by the field office. On the retained copy, there will be noted a statement to the effect that the remittances listed thereon were forwarded to the Finance and Accounts Division and the date of transmittal. Thereafter, the retained copy of the schedule will be filed.

(c) One copy of each such schedule with supporting documents will be forwarded by Finance and Accounts Division to the applicable branch in Washington.

(2) Schedules of Collections and Certificate of Deposit Form 1 (Revised) applicable to collections deposited by field employees will be distributed as follows:

After receipt from the depository of the duplicate, triplicate and fifth copy (blank) of the Form 1 (Revised), all copies of the pertinent Schedule of Collections will be withdrawn from the file. "Date of credit in U. S. Treasurer's Account," as shown in the lower right-hand corner on the copies of the Form 1 (Revised) will be inserted on all copies of the pertinent Schedule of Collections in the space "Certificate of Deposit No. \_\_\_\_\_ dated \_\_\_\_\_". (See Exhibit A, B and C). (It will not be necessary to indicate that it is



Form 1 (Revised)). The original and five legible copies of the Schedule of Collections and the duplicate and triplicate copies of the covering Form 1 (Revised) will be forwarded to the Chief, Finance and Accounts Division. One copy of the Schedule of Collections will be forwarded directly by the field employee to "Chief, Accounting and Bookkeeping Division General Accounting Office, Washington 25, D. C."

(3) Schedules of Collections and Certificates of Deposit for Checking Account Form 6599 (Revised) applicable to collections deposited by field employees will be distributed as follows:

After receipt from the depository of the duplicate, triplicate and quintuplicate copies of the Certificate of Deposit, all copies of the pertinent Schedule of Collections will be withdrawn from file. "Date of credit in U. S. Treasurer's account," as shown in the lower right-hand corner on the copies of the Certificate will be inserted on all copies of the pertinent Schedule of Collections in the space provided for date of Certificate of Deposit followed by "(Form 6599 - Revised)"

(Exhibit D). The original and six legible copies of the Schedule of Collections and the duplicate and triplicate copies of the covering Certificate of Deposit will be forwarded to

"Chief, Finance and Accounts Division, Washington 25, D. C."

Care should be exercised, when forwarding Schedules of Collections and copies of Certificate of Deposit Form 1 (Revised) and Certificate of Deposit for Checking Account Form 6599 (Revised) to make certain that the proper Schedules of Collections are attached to the pertinent duplicate copies of the covering form. One copy of each Schedule of

Collections and the sextuplicate copy of each Form 6599 (Revised) or the sixth copy (blank) of Form 1 (Revised) will be retained and filed in the field office.

One copy of each such schedule will be transmitted direct to the applicable branch in Washington together with any supporting documents such as copies of bills, Inspection Certificates, Grading Certificates, etc.

X. Uncollectible Items Returned by Depositories -- Lost Checks.

Upon notification from depositories that checks, money orders, drafts, etc., have been lost after deposit or have not been paid for any reason by the banks or trust companies on which drawn, depositors will take immediate steps to have the drawer stop payment on the check and forward a duplicate thereof in order that collection may be consummated.

XI. Execution of Debit Voucher Form 5504 (Revised December 1940).

Upon receipt of uncollectible checks, drafts, etc., the depository will immediately execute a debit voucher Form 5504 (Revised) and deliver or forward to the depositor the triplicate and quadruplicate copies thereof together with each unpaid check included in such voucher. In case an unpaid check is not recovered by the depository, notification to the depositor to that effect citing the reason the check was not returned should accompany the copies of the voucher. The depositor should immediately review the data recorded on the reverse of the copies of the Form 5504 (Revised) and if such data are correct sign the quadruplicate copy in the space provided on the reverse of the form and return it to the depository.



If any correction of the information recorded on the executed debit voucher is necessary, the depositor should make such correction on the copies of the form in his possession, over his initials, before returning the quadruplicate copy to the depositary.

The depositary is not necessarily required to prepare debit vouchers as indicated above but may request the depositor to prepare them. If requested by the depositary, the depositor shall, upon receipt therefrom of the unpaid check or checks or in case an unpaid check is not recovered by the depositary of a notification to that effect citing the reason therefor, complete (except affixing his signature) a full set of the debit voucher Form 5504 (Revised) and transmit at once the full set of the form to the depositary for signature and for return to the depositor of the triplicate and quadruplicate copies thereof. Thereafter the procedure will be the same as set forth above.

Two or more uncollectible checks, if included in the same deposit, should be recorded on the same debit voucher.

When requested by the depositary to prepare a debit voucher, depositors should prepare it in the following manner: (See Exhibit K)

(1) Date of debit in Treasurer's account. Indicate in this space the date of the charge by the depositary.

(2) The name and location of the depositary bank should be shown on the line provided therefor.

(3) The name and title of the depositor should be next shown. On the line following the words "For credit to," indicate "G. F. Allen, Chief Disbursing Officer, Treasury Department, Washington, D. C."

(4) Indicate in the space provided therefor the amount of the

uncollectible item or items.

(5) The name and title spaces shown at the bottom of the form will be filled in by the depositary.

(6) On the reverse side of the form, insert number in the upper left-hand corner using the same method of numbering as prescribed for Certificates of Deposit. Number debit vouchers consecutively beginning with number "1".

(7) Insert in the body, in the columns provided therefor, the following information with regard to the Form 1 (Revised) or Form 6599 (Revised) on which the uncollectible or lost item was included:

(a) "Certificate Number." This is the number of the Certificate of Deposit Form 1 (Revised) or the Certificate of Deposit for Checking Account Form 6599 (Revised) on which the item was originally deposited.

(b) "Date deposit was credited in Treasurer's account." Enter in this column the date shown on the covering Certificate of Deposit Form 1 (Revised) or Certificate of Deposit for Checking Account Form 6599 (Revised).

(c) "Total amount of Certificate of Deposit in which the uncollectible check or checks were included." Enter in this column the amount of the Form 1 (Revised) or Form 6599 (Revised).

(d) "Classification of deposit." In the first column under this heading will be indicated the appropriation symbol as was indicated on the Form 1 (Revised) or the word "Collection" as was indicated on the Form 6599 (Revised). In the second

column insert the proper symbol number previously indicated, "891-804."

(e) In the last column should be shown the amount of the uncollectible or lost item by appropriation.

(f) In the lower portion in the space and on the line provided therefor, insert the total amount of the uncollectible or lost items involved. In case there is only one item to be reported, it is not necessary to fill in this space.

### XII. Disposition of Debit Voucher.

As stated previously, if the debit voucher is prepared by the depositor the full set will be sent to the depository for signature and the depository will return to the depositor the triplicate and quadruplicate copies. The depositor will then verify the information contained therein and if found correct sign the quadruplicate copy on the reverse side in the space provided therefor and return to the depository. This leaves only the triplicate copy for the depositor. It is necessary that this copy be forwarded to the Washington office and in order that a record may be kept in the field office of the debit voucher, a transmittal form has been suggested for this purpose (See Exhibit M). This form which shows complete information pertaining to the debit voucher should be executed in triplicate, the original to be forwarded to the Chief, Finance and Accounts Division, together with the triplicate copy of the debit voucher, one copy to be forwarded to the Washington office of the branch concerned and one copy retained in the field office. This transmittal form is not being printed and depositors are requested to



use regular Food Distribution Administration stationary and show thereon the information as indicated in Exhibit "M".

XIII. Scheduling of Collections Covering Uncollectible or Lost Items.

With the exception of scheduling, collections received from debtors covering uncollectible or lost items will be processed by field employees just as if they were original collections.

It will be necessary, however, to prepare a separate Schedule of Collections for each collection covering an uncollectible or lost item.

Below the entry giving all the information appearing on the previous schedule, insert "deleted from Schedule No. \_\_\_\_\_ Debit Voucher No. \_\_\_\_\_" (See Exhibit L). The schedule number to be inserted in this space will be the regular field office number (See Exhibit L).

NOTE: The appropriation symbols shown on the following exhibits are for the purpose of illustration only. Current appropriation symbols should be used in actual preparation of schedules of collections.

XIV. Exhibits

- Exhibit A. Schedule of Collections - Deposit to Trust Funds.
- Exhibit B. Schedule of Collections - Deposit to Appropriation.
- Exhibit C. Schedule of Collections - Deposit to Miscellaneous Receipts.
- Exhibit D. Schedule of Collections - Deposit to Special Deposits.
- Exhibit E. Branch Code Letter.
- Exhibit F. List of Miscellaneous Receipts and Special Deposit Accounts.
- Exhibit G. Certificate of Deposit Form 1 (Revised) - Deposit to Trust Funds.
- Exhibit H. Certificate of Deposit Form 1 (Revised) - Deposit to Appropriation.
- Exhibit I. Certificate of Deposit Form 1 (Revised) - Deposit to Miscellaneous  
Receipts.
- Exhibit J. Certificate of Deposit for Checking Account Form 6599 (Revised) -  
Deposit to Special Deposit Account.
- Exhibit K. Debit Voucher Form 5504.
- Exhibit L. Schedule of Collections covering Uncollectible Items.
- Exhibit M. Transmittal Letter of Debit Voucher.



SCHEDULE OF COLLECTIONS

Schedule No. CH-A-P-1

Sheet No. 1

Agriculture

(Department or Establishment)

Food Distribution Administration (Chicago)

(Bureau or Office)

Received by G. F. Allen, Chief Disbursing Officer at Washington, D. C.  
(Name) (Title) (Station)

Period (Month or quarter ended) D. O. Symbol No. 891-804

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
2/15/43		Martin Food Products, Inc. Drovers National Bank, Chicago, Ill.	F. & V. Grading Expense	\$38.00	128015.1200 Deposits of Fees Inspection and Grading of Farm Products
2/15/43		Gibson Canning Co., First National Bank, Gibson City, Illinois	Continuous Factory Inspection	245.32	128015.1201 Deposits of Fees Inspection and Grading of Farm Products
TOTAL,				\$283.32	

Received , subject to collection. Forwarded February 15, 1943

(Disbursing clerk or accountable officer)

By Walter Kingsbury  
(Name)

By Title Associate Marketing Specialist

Certificate of Deposit No. A-1 dated February 15, 1943



SCHEDULE OF COLLECTIONS

Schedule No. SL-A-1

Sheet No. 1

Agriculture  
(Department or Establishment)

Food Distribution Administration (St. Louis)  
(Bureau or Office)

Received by G. F. Allen, Chief Disbursing Officer at Washington, D. C.  
(Name) (Title) (Station)

Period \_\_\_\_\_ D. O. Symbol No. 891-804  
(Month or quarter ended)

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
2/15/43		State of Missouri, Check No. 3151 American National Bank, Chicago, Ill. (Amount of Check \$280.00)	F. & V. Grading Expense Contract AMS-315	\$207.00	1233810.040 Sal. and Exp., Marketing Ser- vice, Food Dis- tribution Admin- istration, 1943
2/14/43		Peterson Canning Company Check No. 5559 Texarkanna, Ark. (Amount of Check \$20.00)	F. & V. Grading Expense Contract AMS-316	15.00	1233810.040 Sal. and Exp. Marketing Ser- vice, Food Dis- tribution Admin- istration, 1943
		See Schedule <u>SL-A-2</u>			
TOTAL,				\$222.00	

Received \_\_\_\_\_, subject to collection. Forwarded February 15, 1943

(Disbursing clerk or accountable officer)

By John Jones  
(Name)

By \_\_\_\_\_ Title Associate Marketing Specialist

Certificate of Deposit No. A-1 dated February 15, 1943





SCHEDULE OF COLLECTIONS

Schedule No. SL-A-2

Sheet No. 1

Agriculture

(Department or Establishment)

Food Distribution Administration (St. Louis)

(Bureau or Office)

Received by G. F. Allen, Chief Disbursing Officer at Washington, D. C.  
(Name) (Title) (Station)

Period \_\_\_\_\_ D. O. Symbol No. 891-804  
(Month or quarter ended)

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
2/10/43		State of Missouri, Check No. 3151, American National Bank, Chicago, Ill. (Amount of Check \$280.00)	Fees, F. & V.	\$73.00	124310 Reimb. Inspection of Perishable Food and Other Farm Products.
2/12/43		Peterson Canning Co., Check No. 5559, Texarkanna, Arkansas, (Amount of Check \$20.00)	Fees, F. & V.	5.00	124310 Reimb. Inspection of Perishable Food and Other Farm Products.
		See Schedule <u>SL-A-1</u>			
TOTAL,				\$78.00	

Received \_\_\_\_\_, subject to collection. Forwarded February 15, 1943

By \_\_\_\_\_ By John Jones  
(Disbursing clerk or accountable officer) (Name)

By \_\_\_\_\_ Title Associate Marketing Specialist

Certificate of Deposit No. A-2 dated February 15, 1943



EXHIBIT "D"

SCHEDULE OF COLLECTIONS

Schedule No. BO-A-1

Sheet No. 1

Agriculture  
(Department or Establishment)

Food Distribution Administration (Boston)  
(Bureau or Office)

Received by G. F. Allen, Chief Disbursing Officer  
(Name)

at Washington, D. C.  
(Station)

Period \_\_\_\_\_  
(Month or quarter ended)

D. O. Symbol No. 891-804

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
3/19/43		Atlantic Commission Co., National Shawmut Bank, Boston, Mass.	Grading Canned Fruits and Vegetables	\$28.36	66.2-131 Special Deposit Inspection Fees
TOTAL,				\$28.36	

Received \_\_\_\_\_, subject to collection.

Forwarded March 20, 1943

Boston, Mass.

\_\_\_\_\_  
(Disbursing clerk or accountable officer)

By W. F. Plummer  
(Name)

By \_\_\_\_\_

Title Associate Marketing Specialist

Certificate of Deposit No. A-4 dated March 20, 1943 (Form 6599-Revised)





**EXHIBIT "E"**

**BRANCH CODE LETTER**

- A Fruit & Vegetable**
- B -**
- C Livestock and Meats**
- D Dairy & Poultry**
- E Grain Products**
- F -**
- G Cotton and Fiber**
- H -**
- I Tobacco**
- J Transportation and Warehousing (Warehousing Supervision)**
- K -**
- L Administrative Services (Telegraph)**

The number assigned a schedule on Certificate of Deposit Form 1 or Form 6599 preceded by a letter indicates the Branch making the deposit. Example SL-A-1, for St. Louis, Fruit & Vegetable Branch No. 1.



EXHIBIT "F"

List of Miscellaneous Receipts

123478	Fees, Inspection of Tobacco.
124240	Collections Under Cotton Standards Act.
124310	Reimbursement, Inspection of Perishable Food and Other Farm Products.
124340	Reimbursement, Under Grain Standards Act, Cost of Appeals.
125042	Sale of Loose Cotton Samples.
125079	Sale of Grain Samples.

List of Special Deposit Accounts

66.2-130	Special Deposit, Suspense.
66.2-131	Special Deposit, Inspection Fees.
66.2-132	Special Deposit, U. S. Grain Standards Act.
66.2-133	Special Deposit, U. S. Warehouse Act.
66.2-134	Special Deposit, U. S. Cotton Futures & Cotton Standards Act.
66.2-135	Special Deposit, Inspection and Grading Hay, Feed and Seed.
66.2-136	Special Deposit, Perishable Agricultural Commodities Act.

If no number has been assigned to a Branch which  
deposits in the Special Fund, 66.2-130 should be used.





Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with daily transcript of same date

EXHIBIT "G"

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Chicago, Ill. 2/15/43 Deposit No. A-1  
(Address of depositor and date sent) (TO BE FILLED IN BY DEPOSITOR)  
G. F. Allen, Chief Disbursing Officer, Schedule No. CH-A-P-1  
(Name of depositor) (Title) (TO BE FILLED IN BY DEPOSITOR)  
has deposited with Federal Reserve Bank, Chicago, Illinois  
(Name of depository) (Place)  
Two hundred eighty three and 32 Dollars  
on account of Symbol 891-804 100

128015 - Deposits of Fees, Inspection and  
Grading of Farm Products \$283.32

.1200	-	38.00
.1201	-	245.32

\$ 283.32

I certify that the above amount has been received  
and credited in the account of the Treasurer of the  
U. S.

(Date credited)

Cashier.

EXHIBIT "H"

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

St. Louis, Mo. 2/15/43 Deposit No. A-1  
(Address of depositor and date sent) (TO BE FILLED IN BY DEPOSITOR)  
G. F. Allen, Chief Disbursing Officer, Schedule No. SL-A-1  
(Name of depositor) (Title) (TO BE FILLED IN BY DEPOSITOR)  
has deposited with Federal Reserve Bank, St. Louis, Mo.  
(Name of depository) (Place)  
Two hundred twenty two - Dollars  
on account of Symbol 891-804 100

1233810 - Salaries and Expenses, Marketing  
Service, F. D. A. 1943

\$ 222.00

I certify that the above amount has been received  
and credited in the account of the Treasurer of the  
U. S.

(Date credited)

Cashier.

Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with daily transcript of same date



## EXHIBIT "I"

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised)—ORIGINAL  
TREASURY DEPT.—DIV. BEFG. AND WARRANTS  
Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with daily transcript of same date

St. Louis, Mo. 2/15/43 Deposit No. A-2  
(Address of depositor and date sent) (TO BE FILLED IN BY DEPOSITOR)  
G. F. Allen, Chief Disbursing Officer, Schedule No. SL-A-2  
(Name of depositor) (Title) (TO BE FILLED IN BY DEPOSITOR)  
has deposited with Federal Reserve Bank St. Louis, Mo.  
(Name of depository) (Place)  
Seventy eight - Dollars  
on account of Symbol 891-804  
124310 - Reimbursement, Inspection of  
Perishable Food and Other Farm  
Products.

\$ 78.00

I certify that the above amount has been received  
and credited in the account of the Treasurer of the  
U. S.

(Date credited)

Cashier.

## EXHIBIT "J"

## CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT

Boston, Mass. 3/20/43 Deposit No. A-4  
(Address of depositor and date sent) (To be filled in by depositor)  
G. F. Allen, Chief Disbursing Officer, USDA (FDA)  
(Name of depositor) (Title, including name of Department, or Agency)  
has deposited with Federal Reserve Bank Boston, Mass.  
(Name of depository bank, or U. S. Treasurer's office) (Place)  
Twenty eight and 36 Dollars  
For Credit, subject to check, in the Collection disbursing account of  
G. F. Allen, Chief Disbursing Officer Symbol No. 891-804 \$ 28.36  
(Name of officer to be credited)  
Treasury Dept., Washington, D. C.  
(Address)

I certify that the above amount has been received  
and credited in the account of the Treasurer of the U. S.

(Date credited)

Cashier.

Form 6599 (Revised)—ORIGINAL  
DEPOSITORY WILL DATE AND SIGN THIS AND SEND IT TO THE  
TREASURER U. S., WITH DAILY TRANSCRIPT OF SAME DATE





## EXHIBIT "K"

Form 5504—(Revised Dec. 1940)  
TREASURY DEPARTMENT  
FISCAL SERVICE  
Treasurer's Office

DEBIT VOUCHER  
ORIGINAL

Symbol 891-804

TREASURER'S COPY

Depository will forward with daily transcript of date shown.

-----, 194-----  
(Date of debit in Treasurer's account)

The Federal Reserve Bank, St. Louis, Mo.

(Name and location of debiting bank)

has this day debited the Treasurer's general account for uncollectible checks  
deposited by -----

(Name and title of depositor)

for credit to G. F. Allen, Chief Disbursing Officer, Treasury Dept. Washington, D. C.  
and has returned\* such checks to the depositor as unpaid, in the amount of \$ 15.00  
as set forth on reverse hereof.

\* If checks are not returned, depository will advise depositor of uncollectibility  
and circumstances of nonreturn of checks.

(Name)

(Title)

## EXHIBIT "K" (Reverse Side)

A-1

Certificate No.	Date deposit was credited in Treasurer's account	Total amount of certificate of deposit in which uncollectible check or checks were included	Classification of deposit		Amount of uncollectible (lost) checks included in each certificate
			Income taxes; miscellaneous internal revenue taxes; 0147 employment taxes; 0149 tax on employers of 8 or more; 0112 taxes upon carriers and their employees; customs; miscellaneous receipts or appropriation accounts involved	Symbol of official checking account which appeared on original certificate of deposit	
A-1	2/15/43	222.00	1233810.040	891-804	15.00

Total, \$-----



## EXHIBIT "L"

Standard Form No. 1044--Revised  
Form approved by Comptroller General U. S.  
June 23, 1936

## SCHEDULE OF COLLECTIONS

Schedule No. SL-A-45Sheet No. 1Agriculture

(Department or Establishment)

Food Distribution Administration (St. Louis)

(Bureau or Office)

Received by G. F. Allen, Chief Disbursing Officer at Washington, D. C.  
(Name) (Title) (Station)

Period \_\_\_\_\_ D. O. Symbol No. 891-804  
(Month or quarter ended)

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
5/11/43		Peterson Canning Co., Check No. 6025 First National Bank, Texarkanna, Arkansas, (Amount of Check \$20.00)	F. & V. Expenses  Contract AMS-316	\$15.00	1233810.040 Sal. & Exp., Marketing Service Food Distribution Administration, 1943
		Deleted from Sch. SL-A-1 Debit Voucher A-1			
TOTAL,				\$15.00	

Received \_\_\_\_\_, subject to collection. Forwarded May 15, 1943

By \_\_\_\_\_ E. Conklin  
(Disbursing clerk or accountable officer) (Name)

By \_\_\_\_\_ Title Supervising Inspector

Certificate of Deposit No. \_\_\_\_\_ dated \_\_\_\_\_





EXHIBIT "M"

UNITED STATES DEPARTMENT OF AGRICULTURE  
Food Distribution Administration

(Date)

To: Chief, Finance and Accounts Division  
Food Distribution Administration  
Washington 25, D. C.

From: John Jones, Associate Marketing Specialist

Subject: Transmittal of Debit Voucher

Debit Voucher No. Date

Certificate of Deposit No. Date

Schedule of Collection No.

Description of check:

Maker:

Amount:

Bank:

Reason for Return of Check:

Reason for Lost Item:

(When preparing debit voucher covering an advice of a lost item, it will be necessary to state in this space the circumstances involved and explain why the lost item was not returned by the depository.)

Distribution:

Original to Chief, Finance and Accounts Division  
Copy to Branch Office  
Copy to the retained by depositor



Section XV

LIST NO. 1

FEDERAL RESERVE BANKS AND BRANCHES

With which deposits will be made by employees of the  
Food Distribution Administration

LIST NO. 2

GENERAL DEPOSITARIES

Authorized to accept deposits from employees of the  
Food Distribution Administration

Alphabetically Arranged  
By States and the cities within the States

The Branches which will make deposits are indicated  
opposite the Depositary designated in a given city.

Transit Number is determined by referring to the State,  
city, and designated Depositary within the city.





FEDERAL RESERVE BANKS AND BRANCHES

WITH WHICH DEPOSITS WILL BE MADE BY EMPLOYEES OF THE  
FOOD DISTRIBUTION ADMINISTRATION

LIST NO. 1

<u>LOCATION OF OFFICE</u>	<u>BRANCH</u>	<u>FEDERAL RESERVE BANK OR BRANCH</u>	<u>TRANSIT NO. OF BANK</u>
Los Angeles, California	D. & P. F. & V. Grain Prod. L. & M.	Los Angeles Branch, Federal Reserve Bank of San Francisco Los Angeles, California	16-16
San Francisco, California	D. & P. F. & V. Grain Prod. L. & M.	Federal Reserve Bank of San Francisco San Francisco, California	11-37
Denver, Colorado	F. & V. Grain Prod.	Denver Branch, Federal Reserve Bank of Kansas City, Denver, Colorado	23-19
Jacksonville, Florida	F. & V.	Jacksonville Branch, Federal Reserve Bank of Atlanta, Jacksonville, Florida	63-19
Atlanta, Georgia	F. & V.	Federal Reserve Bank of Atlanta, Atlanta, Georgia	64-14
Chicago, Illinois	D. & P. F. & V. Grain Prod. L. & M.	Federal Reserve Bank of Chicago, Chicago, Illinois	2-30
National Stock Yards, Illinois	L. & M.	Federal Reserve Bank of St. Louis, St. Louis, Missouri	4-4
Louisville, Kentucky	Grain Prod.	Louisville Branch, Federal Reserve Bank of St. Louis, Louisville, Kentucky	21-59
New Orleans, Louisiana	F. & V. Grain Prod.	New Orleans Branch, Federal Reserve Bank of Atlanta, New Orleans, Louisiana	14-21
Easton, Maryland	F. & V.	Baltimore Branch, Federal Reserve Bank of Richmond Baltimore, Maryland	7-27

LIST NO. 1

<u>LOCATION OF OFFICE</u>	<u>BRANCH</u>	<u>FEDERAL RESERVE BANK OR BRANCH</u>	<u>TRANSIT NO. OF BANK</u>
Baltimore, Maryland	F. & V. L. & M.	Baltimore Branch, Federal Reserve Bank of Richmond, Baltimore, Maryland	7-27
Boston, Massachusetts	F. & V. D. & P. L. & M.	Federal Reserve Bank of Boston, Boston, Massachusetts	5-1
Detroit, Michigan	F. & V. L. & M.	Detroit Branch, Federal Reserve Bank of Chicago Detroit, Michigan	9-29
Minneapolis, Minnesota	F. & V. Grain Prod.	Federal Reserve Bank of Minneapolis, Minneapolis, Minnesota	17-8
South St. Paul, Minnesota	L. & M.	Federal Reserve Bank of Minneapolis, Minneapolis, Minnesota	17-8
Kansas City, Missouri	F. & V. Grain Prod. L. & M.	Federal Reserve Bank of Kansas City, Kansas City, Missouri	18-4
St. Louis, Missouri	F. & V. Grain Prod. D. & P.	Federal Reserve Bank of St. Louis, St. Louis, Missouri	4-4
Omaha, Nebraska	Grain Prod. L. & M.	Omaha Branch, Federal Reserve Bank of Kansas City, Omaha, Nebraska	27-12
Buffalo, New York	F. & V. Grain Prod.	Buffalo Branch, Federal Reserve Bank of New York, Buffalo, New York	10-26
New York, New York	F. & V. Grain Prod. L. & M. D. & P.	Federal Reserve Bank of New York, New York, New York	1-120
Cincinnati, Ohio	F. & V. Grain Prod. L. & M.	Cincinnati Branch, Federal Reserve Bank of Cleveland, Cincinnati, Ohio	13-43
Cleveland, Ohio	F. & V. L. & M.	Federal Reserve Bank of Cleveland, Cleveland Ohio	6-1
Enid, Oklahoma	Grain Prod.	Oklahoma City Branch, Federal Reserve Bank of Kansas City, Oklahoma City, Oklahoma	39-24

LIST NO. 1

<u>LOCATION OF OFFICE</u>	<u>BRANCH</u>	<u>FEDERAL RESERVE BANK OR BRANCH</u>	<u>TRANSIT NO. OF BANK</u>
Oklahoma City, Oklahoma	F. & V.	Oklahoma City Branch, Federal Reserve Bank of Kansas City, Oklahoma City, Oklahoma	39-24
Portland, Oregon	D. & P. F. & V. Grain Prod.	Portland Branch, Federal Reserve Bank of San Francisco, Portland, Oregon	24-1
Philadelphia, Pennsylvania	D. & P. F. & V. L. & M. Grain Prod.	Federal Reserve Bank of Philadelphia, Philadelphia, Pennsylvania	3-4
Pittsburgh, Pennsylvania	F. & V.	Pittsburgh Branch, Federal Reserve Bank of Cleveland, Pittsburgh, Pennsylvania	8-30
Memphis, Tennessee	F. & V. Grain Prod.	Memphis Branch, Federal Reserve Bank of St. Louis, Memphis, Tennessee	26-3
Nashville, Tennessee	Grain Prod.	Nashville Branch, Federal Reserve Bank of Atlanta, Nashville, Tennessee	87-10
Houston, Texas	F. & V.	Houston Branch, Federal Reserve Bank of Dallas, Houston, Texas	35-4
Salt Lake City, Utah	F. & V.	Salt Lake City Branch, Federal Reserve Bank of San Francisco, Salt Lake City, Utah	31-31
Seattle, Washington	D. & P. F. & V.	Seattle Branch, Federal Reserve Bank of San Francisco, Seattle, Washington	19-1





GENERAL DEPOSITARIESAUTHORIZED TO ACCEPT DEPOSITS FROM EMPLOYEES OF THE  
FOOD DISTRIBUTION ADMINISTRATIONLIST NO. 2

<u>LOCATION OF OFFICE</u>	<u>BRANCH</u>	<u>GENERAL DEPOSITARY</u>	<u>TRANSIT NO. OF BANK</u>
Phoenix, Arizona	L. & M. F. & V.	First National Bank of Arizona, Phoenix, Phoenix, Arizona	91-1
Sacramento, California	F. & V.	Bank of America National Trust & Savings Association (Main Office Branch) Sacramento, California	90-1109
San Diego, California	F. & V.	The First National Trust & Savings Bank of San Diego, San Diego, California	90-49
San Pedro, California	F. & V.	Bank of America National Trust & Savings Association, 951 S. Pacific Avenue, San Pedro, California	90-209
Vallejo, California	F. & V.	Bank of America National Trust & Savings Association, (Vallejo Commercial Branch) 242 Georgia Street, Vallejo, California	90-154
Hartford, Connecticut	F. & V.	Hartford National Bank & Trust Company, Hartford, Connecticut	51-44
New Haven, Connecticut	F. & V.	The Second National Bank of New Haven, New Haven, Connecticut	51-7
Miami, Florida	F. & V.	The First National Bank of Miami, Miami, Florida	63-58
Tampa, Florida	F. & V.	The Exchange National Bank of Tampa, Tampa, Florida	63-27
National Stock Yards, Illinois	L. & M.	See List No. 1	
Peoria, Illinois	Grain Prod.	The Central National Bank & Trust Company of Peoria, Peoria, Illinois	70-9
Indianapolis, Indiana	Grain Prod.	American National Bank of Indianapolis, Indianapolis, Indiana	20-1
	F. & V.	The Indiana National Bank of Indianapolis, Indianapolis, Indiana	20-5

LIST NO. 2

<u>LOCATION OF OFFICE</u>	<u>BRANCH</u>	<u>GENERAL DEPOSITARY</u>	<u>TRANSIT NO. OF BANK</u>
Indianapolis, Indiana	L. & M.	The Merchants National Bank of Indianapolis, Indianapolis, Indiana	20-6
W. Lafayette, Indiana	Grain Prod.	First Merchants National Bank & Trust Company of Lafayette, W. Lafayette, Indiana	71-97
Cedar Rapids, Iowa	Grain Prod.	The Merchants National Bank of Cedar Repids, Cedar Rapids, Iowa	47-1
Des Moines, Iowa	L. & M.	Central National Bank & Trust Company of Des Moines, Des Moines, Iowa	33-17
Sioux City, Iowa	Grain Prod.	The Security National Bank of Sioux City, Sioux City, Iowa	41-1
Topeka, Kansas	D. & P.	Merchants National Bank of Topeka, Topeka, Kansas	44-2
Wichita, Kansas	Grain Prod.	First National Bank in Wichita, Wichita, Kansas	40-2
Easton, Maryland	F. & V.	See List No. 1	
Duluth, Minnesota	Grain Prod.	First and American National Bank of Duluth, Duluth, Minnesota	75-1
South St. Paul, Minnesota	L. & M.	See List No. 1	
Jackson, Mississippi	F. & V.	Capital National Bank in Jackson, Jackson, Mississippi	85-27
Columbia, Missouri	Grain Prod.	The Exchange National Bank of Columbia, Columbia, Missouri	80-86
St. Joseph, Missouri	Grain L. & M.	The First National Bank of St. Joseph, St. Joseph, Missouri	36-1
Great Falls, Montana	Grain Prod.	The First National Bank of Great Falls, Great Falls, Montana	93-15
Newark, New Jersey	F. & V.	The National Newark & Essex Banking Company of Newark, Newark, New Jersey	55-1
Trenton, New Jersey	F. & V.	The First-Mechanics National Bank of Trenton, Trenton, New Jersey	55-73

LIST NO. 2

<u>LOCATION OF OFFICE</u>	<u>BRANCH</u>	<u>GENERAL DEPOSITARY</u>	<u>TRANSIT NO. OF BANK</u>
Rochester, New York	F. & V.	Lincoln-Alliance Bank and Trust Company, Rochester, New York	50-17
Raleigh, North Carolina	F. & V.	Wachovia Bank & Trust Company, Winston Salem (Br.) Raleigh, North Carolina	66-763
Fargo, North Dakota	F. & V.	The First National Bank & Trust Company of Fargo, Fargo, North Dakota	77-1
Columbus, Ohio	F. & V.	The Huntington National Bank of Columbus, Columbus, Ohio	25-2
	L. & M.	The Ohio National Bank of Columbus, Columbus, Ohio	25-1
Toledo, Ohio	Grain Prod.	The Commerce Guardian Bank, Toledo, Ohio	56-5
Enid, Oklahoma	Grain Prod.	See List No. 1	
Tulsa, Oklahoma	F. & V.	The First National Bank & Trust Company of Tulsa, Tulsa, Oklahoma	86-1
Harrisburg, Pennsylvania	F. & V.	The Harrisburg National Bank, Harrisburg, Pennsylvania	60-82
Fort Worth, Texas	F. & V. Grain Prod.	The Fort Worth National Bank, Fort Worth, Texas	37-5
Galveston, Texas	Grain Prod.	The City National Bank of Galveston, Galveston, Texas	46-9
Ogden, Utah	Grain Prod.	First Security Bank of Utah National Association, Ogden, Utah	97-6
Norfolk, Virginia	F. & V.	National Bank of Commerce of Norfolk Norfolk, Virginia	68-36
Spokane, Washington	Grain Prod.	The Old National Bank of Spokane, Spokane, Washington	28-3
Yakima, Washington	F. & V.	National Bank of Commerce of Seattle, Washington, Yakima, Washington	98-22
Milwaukee, Wisconsin	Grain Prod.	First Wisconsin National Bank of Milwaukee, Milwaukee, Wisconsin	12-2
	F. & V.	Marine National Exchange Bank of Milwaukee, Milwaukee, Wisconsin	12-1







